APPENDIX B

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Excerpts from Government's Charter Accounting Regulations

46 CFR 299.37-1(f):

> "Uniform System of Accounts" refers to the "Uniform System of Accounts for Operating-Differential Subsidy Contractors" prescribed by the Administration February 4, 1938 in General Order No. 22 (Part 282 of this chapter).

46 CFR 299.37-2(3):

> Clause 13 of Part II of WARSHIPDEMISEOUT 203 and Clause 28 of Part II of SHIPSALESDEMISE 303 provide, among other things, that the Charterer:
>
> (i) Shall keep its books, records and accounts relating to the management, operation, conduct of the business of and maintenance of the vessels covered by the agreement in accordance with the "Uniform System of Accounts" and under such regulations as may be prescribed by the Owner * * *

Excerpts from Government's Charter Accounting Instructions

Exhibit "C"—*Income Sheet*

The procedure for the preparation of this statement contemplates:

1. That there shall be submitted income sheets which accurately reflect the results of all operations (a) during the entire period commencing with the first day of the calendar month during which the first vessel is delivered under the initial bareboat charter agreement with the Commission and terminating at the end of that calendar year, and (b) for each succeeding calendar year;

2. That the income and expenses reflected on such income sheets shall be allocated among operations under

WARSHIPDEMISEOUT 203 and SHIPSALESDEMISE 303 and "other operations" on the bases prescribed in Section B of Part IV hereof; and

3. That the items of income and expense reflected in each such income sheet shall be those prescribed in the Uniform System of Accounts and none other. * * *

28 U.S.C. 260 (Prior to 1948 Revision)

No person shall file or prosecute in the Court of Claims, or in the Supreme Court on appeal therefrom, any claim for or in respect to which he or any assignee of his has pending in any other court any suit or process against any person who, at the time when the cause of action alleged in such suit or process arose, was, in respect thereto, acting or professing to act, mediately or immediately, under the authority of the United States.

Excerpts from Legislative History of 1948 Revision of Title 28

1948 U. S. Code Congressional Service, Special Pamphlet on Title 28, page 1950:

MR. CHADWICK. Mr. Keogh, I gathered from the very able presentation of the background of your approach that it is probably undesirable at this time for us to consider changes of the substantive laws that either are or might become controversial.

This is not the time for that particular type of contribution.

Am I correct?

MR. KEOGH. You are correct. But may I take an opportunity to explain my answer a little bit?

The motivation for our seeking to avoid as far as possible controversial substantive changes was due to the basic potential conflict of the jurisdiction of the Committee on Revision of the Laws and the House Judiciary Committee. I think to a large extent, by the merger of our functions into you, that that conflict is somewhat removed.

But, further, we proceeded upon the hypothesis that since that was primarily a restatement of existing law, we should not endanger its accomplishment by the inclusion in the work of any highly controversial changes in law.

MR. ROBINSON. And this bill does not include controversial matters?

MR. KEOGH. We have sought to avoid as far as possible, Mr. Chairman, any substantive changes that did not meet with unanimity of opinion.

page 1967:

Statement of Professor James William Moore, author of Moore's Federal Practice and special consultant on the revision of the Judicial Code

As I see it, the revision involved at least the following problems:

(1) A study of the materials contained in title 28, United States Code, and other materials that were properly related to the Federal judiciary and which should be contained under title 28.

(2) Elimination of deadwood.

(3) Improvement.

The latter might have involved far-reaching change. For example, diversity jurisdiction might have been eliminated, as many have advocated. But the revision has made no basic changes.